31st August 1959]

SRI S. M. ANNAMALAI : இதைக் குறித்து இந்தச் சர்க்காருடைய அபிப்பிராயம் என்னவென்று சொல்லமுடியுமா ?

THE HON. SRI R. VENKATARAMAN : இந்த சர்க்காருடைய அபிப்பிராயத்தை மத்திய சர்க்காருக்குத் தெரிவித்திருக்கிறார்கள்.

Sales Tax

* 11 *Q.*—SRI V. SANKARAN (on behalf of SRI K. VINAYAKAM) : Will the Hon. the Minister for Industries be pleased to state the rate of sales-tax paid by a dealer who sells betel leaves to any other dealer or consumer in—

(i) this State; and

(ii) other States of the Indian Union?

THE HON. SRI R. VENKATARAMAN : (i) Dealers who deal *exclusively* in betel leaves or in betel leaves and in one or more of the following articles, viz., fresh vegetables (other than those mentioned in the First Schedule to the Madras General Sales Tax Act, 1959), fresh fruits, plantain leaves, flowers, eggs, meat and fish (other than canned fish and meat) and whose total turnover for a year is more than Rs. 30,000 are liable to pay tax at one per cent on their turnover. Out of these dealers such of them whose total turnover is not more than Rs. 30,000 are exempt from tax. Sales of betel leaves by any other dealer to dealers or consumers in this State are liable to a multi-point tax of 1 per cent on the turnover in betel leaves, if his *total* turnover for a year is *not* less than Rs. 10,000.

(ii) One per cent of the turnover.

* 12 *Q.*—SRI K. SATTANATHA KARAYALAR : Will the Hon. the Minister for Industries be pleased to state—

(*a*) whether the working of the new Sales Tax Act was examined;

(*b*) whether there is any proposal to exempt any article especially perishable from the operation of the Act; and

(*c*) whether any modification of the Act or Rules is contemplated now?

THE HON. SRI R. VENKATARAMAN : (*a*) It is now too soon to examine the working of the new Act which came into force only on 1st April 1959.

(*b*) No.

(*c*) Yes, in certain respects.

* 13 *Q.*—SRI N. K. PALANISAMI : Will the Hon. the Minister for Industries be pleased to state whether the question of the abolition of sales-tax on perishables was considered in the Advisory Committee meeting held in June 1959?

THE HON. SRI R. VENKATARAMAN : The answer is in the affirmative.